NEW HAMPSHIRE DEPARTMENT OF INSURANCE
56 OLD SUNCOOK ROAD, CONCORD, NH 03301-7317

December 2000

ADDITIONAL INSTRUCTIONS FOR ELECTRONIC FILING OF PREMIUM TAX FORM

The Insurance Department will post any updates to instructions and/or corrections to filing procedures on the NH WEB SITE at the following address:

www.state.nh.us/insurance

To access this news update, it will be necessary to type the address, as this section will not be visible when visiting the Insurance Department Web site. In addition, the "read-only" copy of each electronic file will be available at this address.

Please check this source for the latest information for electronic filing, electronic funds transfer, and/or other new information about electronic filing of premium taxes.

These additional instructions are specifically designed to provide assistance in completing the electronic spreadsheet that is to be forwarded to the NH Insurance Department. In addition *to the filing of the electronic spreadsheet*, ***a hardcopy premium tax form will be required this year, and will be the "official" tax return for the company*****.** The following instructions pertain to all companies. Separate instructions for life, property and casualty, and medical companies follow the general instructions.

General instructions for all companies

The electronic file is a "read only" file. Upon receipt of this electronic file, the company should save the file as a master file. The file can then be completed and "saved as" for each company in the group.

The electronic file consists of an electronic spreadsheet for Property And Casualty companies, including RRG, Title companies, and Home Warranty companies, an electronic spreadsheet for Life companies, and an electronic spreadsheet for Medical companies, i.e., Health Maintenance Organizations, Health Service Corporations, Delta Dental, etc. The names of the respective files are P&C00, LIF00, and MED00.

Each file is to be saved as an Excel 5 file.

Company Naming of premium tax files:

The company is to save each file to be submitted in the following manner: the due date of the premium tax and the NAIC Company Code. The due date is March 1, 2001, or "003". For company 00001, the file should be saved as "01300001.xls. For company 99999, the file should be saved as "01399999.xls.

FILE STRUCTURE

The electronic file provides worksheets with the following names:

Datapage – General information and required data page
Page 1 – The traditional page 1 of the premium tax report
Page 2 – Summary of premiums written and taxes due.
Page 3 – Licensing, Filing, and document fees, and Other Taxes and Assessments.

Est #2 – Estimate due June 1, 2001
Est #3 - Estimate due September 1, 2001
Est #4 – Estimate due December 1, 2001
NHSUM – This sheet is for NH Department of Insurance use only.

The electronic filing is for the premium tax report and estimate due March 1, 2001 only. The estimated tax forms due June 1, September 1, and December 1, are included in the electronic filing submitted on March 1. ***It will be necessary for the company to file the hardcopy estimated forms on each due date***. The electronic file will print hardcopy estimated forms.

DATAPAGE

The data page contains many cells, which are highlighted with blue shading. All highlighted cells down through C33 must be completed. If these fields are not completed, the electronic premium tax form will be returned with a request to properly complete all highlighted fields. The remaining highlighted fields should be used by the company to complete the requested information.

Highlighted fields may be edited by the company. It is extremely important to complete fields B45 through B54 accurately. These fields will be collected for the NH Insurance Department Electronic Filing Address Book, and will be our primary resource for corresponding with the company. The company should be particularly careful to correctly indicate if there has been amendment to bylaws and/or articles of agreement.

Field B12 should be completed with the complete spelled name of the company's domestic state. Field C12 should be completed with the two letter abbreviation of the company's domestic state.

Page 1- Jurat Page

If the data page is properly completed, all required data for page one other than the required signature and notarization will be automatically completed. There is no provision for the company to make any entries on page one.

Page 2 – Premiums and computation of premium tax

The company will make entries in any highlighted cells as necessary. The file provides for automatic calculation of many fields. All premium data will be rounded to the nearest dollar. Cash payments and credits applied from calendar year 2000 will be entered to the exact cent.

Page 3 – Licensing, Filing, & Document Fees

Please use this page to indicate licensing, filing, and document fees on a "state of domicile" basis. Only licensing and filing fees should be applied in this section. Fees and taxes determined on a "premiums written" or "premiums earned" basis must be included in the Other Taxes and/or Assessments sections.

Est 2, Est 3, Est 4

The forms for each subsequent estimated tax payment will be automatically calculated and all general information automatically completed. The company should complete the information requested in the highlighted fields. If the company is a participant in the Community Development Financing Authority program, and has made a qualifying contribution, this may be indicated on Estimates 2, 3, or 4. The respective correspondence supporting this deduction should accompany the actual hardcopy estimated form filed at the respective due date. The electronic file will print a hardcopy of each estimate for the company's use.

Printed Copy

A printed hardcopy tax form is required. Use the "Print" command for each sheet to print sheets named Page 1, Page 2, Page 3, Page 4, Est#2, Est#3, Est#4. Have Page 1 of the form signed, dated and notarized. If payment is made by EFT, indicate the mode of payment on the data entry form. If payment is made by check, attach the check to the premium tax form.

PROPERTY AND CASUALTY COMPANIES

DATAPAGE

Type of Company – enter into C8, one of the following types:

P&C – Property and Casualty Company
RRG – Risk Retention Group
TTL – Title Insurance Company
HWC – Home Warranty Company

The questions on lines 16, 17 should be answered "Y" for yes, and "N" for no.

Line 18 should indicate the check or EFT amount.
Line B29 can be edited to insert the correct filing date.

PAGE 2

Line D27 (PT form Col. 3, L. 14) – insert the premium tax liability as computed under the state of domicile method.

LIFE INSURANCE COMPANIES

DATAPAGE

The questions on lines 16, 20, 21should be answered "Y" for yes, and "N" for no.

Line 22 should indicate the check or EFT amount.
Line B32 can be edited to insert the correct filing date.

PAGE 2

Line D35 (PT form Col. 3, L. 21) – insert the premium tax liability as computed under the state of domicile method.

MEDICAL INSURANCE COMPANIES

The questions on lines 16, 17, 21, 22 should be answered “Y” for yes, and “N” for no.

Line 23 should indicate the check or EFT amount.
Line 24 should indicate the check number if the company is paying by check.
Line B33 can be edited to insert the correct filing date.